



which shall be subject to the existing accounting and auditing rules and regulations prescribed by the Commission on Audit (COA).

5. Immediate dissemination of and strict compliance with this Memorandum are expected.



**RONELO AL R. FIRMO, CESO IV**  
Assistant Regional Director  
Officer-In-Charge  
Office of the Regional Director

Enclosure: None  
Reference: DO #18, s. 2025  
To be indicated in the Perpetual Index  
under the following subjects:

MONITORING & EVALUATION      SCHOOLS

CLMD-GBL

Attachment to the Regional Memorandum No. \_\_\_\_\_ s. 2025

**Schedule of Division Monitoring Visits for ARAL Implementation**

| <b>Date / Day</b>                 | <b>Divisions to be Visited</b>   |
|-----------------------------------|--|
| September 15, 2025<br>(Monday)    | Baybay City Division<br>Maasin City Division<br>Southern Leyte Division<br>Ormoc City Division |
| September 16, 2025<br>(Tuesday)   | Biliran City Division<br>Leyte Division<br>Tacloban City Division<br>Borongan City Division    |
| September 17, 2025<br>(Wednesday) | Eastern Samar Division<br>Samar Division<br>Catbalogan City Division                           |